

EXECUTIVE BRANCH OF THE APSÁALOOKE NATION

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EXHIBIT 7
DATE 3-20-07
SB 332



Crow Country

Carl E. Venne, Chairman
Cedric Black Eagle, Vice-Chairman
Andrew Old Elk, Secretary
Darren Old Coyote, Vice-Secretary

Montana State Legislature
Attn: House Tax Committee
P.O. Box 201706
Helena, MT 59620-1706

March 19, 2007

RE: Hearing on SB 332 - Exempting Tribes from Property Tax, 60th Legislative Session

Dear Honorable Tax Committee Members:

I am writing on behalf of all tribal governments in Montana, and in particular the Crow tribe, to express our strong support for Senate Bill 332, which would exempt tribally-owned fee lands from local property taxes. Senate Bill 332 would accomplish several important legislative objectives. First, the legislation would strengthen the government-to-government relationship between the State of Montana and the Indian tribes located within the state, at minimal cost as documented in the fiscal note attached to the bill.

Second, Senate Bill 332 would provide equity and fairness because it would treat tribal governments the same as other governments in the state under section 15-6-201 of the Montana Code, recognizing overall intergovernmental tax immunity principles. Third, the legislation would codify a longstanding disclaimer, pre-constitutional and constitutional, that "all lands owned or held by any Indian or Indian tribes shall remain under the absolute jurisdiction and control of the congress of the United States." See Montana Constitution Art. I (1972); 1889 Enabling Act; 1864 Organic Act.

Fourth, if this legislation is enacted, Montana would join three other states, including Washington, New York, and Maine, in exempting tribally-owned property from local taxation. Finally, the amendments made during the Senate decision-making process, including the language that "the exemption applies only to property within the exterior boundaries of a reservation . . .", place limits on the extent and scope of this legislation's reach. Consequently, for all of the foregoing reasons, tribal governments ask that you pass this legislation.

Thank you for your time and consideration of this important legislation for tribal governments.

Sincerely,

Carl Venne
Chairman, Crow Tribe
Chairman, Montana-Wyoming Tribal Leaders Council